

**IN THE DISTRICT COURT OF THE UNITED STATES
FOR THE MIDDLE DISTRICT OF ALABAMA
EASTERN DIVISION**

REGIONS BANK, a state banking association,)
)
)
Plaintiff and Counter Claim)
Defendant as to Parcel 1)
)
CHARLENE RYLES, Administrator of the Estate of Charlie G. Ryles and CHARLENE RYLES, INDIVIDUALLY)
)
Cross Claim Plaintiff)
)
v.) Civil Action No.: 2:05-CV-1003-B
)
THE ESTATE OF CHARLES G. RYLES; CHECK CARE SYSTEMS; ANDREANA PHIPHER)
BLENDA RYLES; CHARLENE RYLES; CHRISTOPHER RYLES; DOROTHY D. RYLES; GREGORY D. RYLES; KERONICA RYLES; KIMBERLY RYLES; SANDRA RYLES; INTERNAL REVENUE SERVICE,)
)
Defendants; Counter Claim)
Defendants; and Cross Claim)
Defendants.)
)
Defendants.)

**MOTION TO STRIKE CROSS-CLAIM PLAINTIFF AND COUNTER/CROSS-
CLAIM DEFENDANTS' 1st AMENDED COMPLAINT,
OR IN THE ALTERNATIVE,
ANSWER OF THE COUNTER-CLAIM DEFENDANT
INTERNAL REVENUE SERVICE**

Comes now the counter-claim defendant, Internal Revenue Service, by and through Leura G. Canary, United States Attorney for the Middle District of Alabama, and answers the cross-claim plaintiff and counter/cross-claim defendants' 1st Amended Complaint as follows:

1. The Internal Revenue Service was added as a party to this litigation by order of this Court entered November 2, 2005.

2. Rule 15.1, of the Rules for the Middle District of Alabama states:

"[a] party who moves to amend a pleading shall attach the original of the amendment, and one copy, to the motion. Any amendment to a pleading, whether filed as a matter of course or upon a motion to amend, must, except by leave of court, reproduce the entire pleading as amended, and may not incorporate any prior pleading by reference.

The cross-claim plaintiff and counter/cross claim defendant's 1st Amended Complaint is due to be stricken for the party's failure to comply with this rule.

Alternatively, the Internal Service answers cross-claim plaintiff and counter/cross claim defendant's 1st Amended Complaint as follows:

3. The Internal Revenue Service properly and timely filed a federal tax lien against Gregory D. Ryles, in the Probate Court of Pike County, Alabama on May 5, 2005. Said lien is recorded in the offices of the Probate Judge of Pike County, Alabama, at book 2004, page 120, and is in favor of the United States on all property and rights to property belonging to Gregory D. Ryles, for an amount equal to his outstanding tax liability, and associated penalties, interest and costs. Said federal tax lien is attached to cross-claim

plaintiff and counter/cross claim defendant's 1st Amended Complaint as Exhibit A.

4. The Internal Revenue Service is without sufficient knowledge or information to form a belief as to the truth or falsity of the factual averments set forth in Exhibits B, C, D and E to the cross-claim plaintiff and counter/cross claim defendant's 1st Amended Complaint, the same are therefore denied.

The remaining allegations of the complaint are in the form of a prayer for relief to which no answer is required. To the degree an answer is required the Internal Revenue Service submits that it is entitled to the share, if any their be, of Gregory D. Ryles, upon the sale of said real properties, in an amount up to, and equal, to the outstanding tax liabilities evidenced by Exhibit A to cross-claim plaintiff and counter/cross claim defendant's 1st Amended Complaint, and any penalties, interest and costs associated therewith.

Respectfully submitted this 21st day of November, 2005.

LEURA G. CANARY
United States Attorney

By: /s/ R. Randolph Neeley
R. RANDOLPH NEELEY
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CERTIFICATE OF SERVICE

I hereby certify that on November 21, 2005, I electronically filed the foregoing with the Clerk of the Court using the CM/ECF system, and I hereby certify that I have mailed, by United States Postal Service, a copy of same to the following non-CM/ECF participant(s):

Regions Bank
c/o Alan C. Christian
Rick A. LaTrace
Johnstone and Adams
P.O. Box 1988
Mobile, Alabama 36633

Estate of Charles G. Ryles
c/o James N. Thomas
James N. Thomas, L.L.C.
P.O. Box 974
Troy, AL 36081-0974

Checkcare Systems
c/o Richard C. Dean, Jr.
Attorney at Law
P.O. Box 1028
Montgomery, AL 36101

Dated this the 21st day of November, 2005.

/s/ R. Randolph Neeley
Assistant United States Attorney